

July 21, 1978

Mr. Orville Johns
14531 Horseshoe Drive
Saratoga, CA 95070

Dear Mr. Johns:

This is in response to your letter dated July 9, 1978. Your letter indicates you are not satisfied with the finding of your local assessment appeals board. You are now entitled to seek remedy through action in the superior court. The court will not receive new evidence of value, but will only review the record of the hearing in the local equalization proceeding. The court will only hear the case for the following reasons:

1. Lack of due process.
2. Actual or constructive fraud.
3. Abuse of discretion.
4. An erroneous appraisal method incapable of producing the correct value.

If your assessment appeal application was denoted as a claim for refund or if a separate claim was submitted to and denied by the board of supervisors, then a suit must be filed in the superior court within six months of the effective date of the denial of your claim (see Section 5141, Rev. & Tax. Code). If your assessment appeal application was not denoted as a claim for refund, you must file a claim for refund within the time limits of Section 5097 of the Revenue and Taxation Code (one to four years, depending upon factual circumstances). In general, see Section 5096 of the Code and those sections following for the statutory authority for your action for refund of property taxes paid.

If you continue to maintain the belief county officials committed criminal acts, your best avenue for satisfaction is to make reports to your local district attorney and your local grand jury.

Very truly yours,

Robert R. Keeling
Tax Counsel

RRK:fp

cc: Santa Clara County Assessment Appeals Board

Mr. Gary Woods, Clerk, Board of Supervisors bc: Mr. Walter Senin